IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE NINTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

**THE HON'BLE MR JUSTICE BILAL NAZKI**

**And**
**THE HON'BLE MR JUSTICE S.ANANDA REDDY**

**WRIT PETITION NO : 20613 of 2004**

Between:

M/s.The Amadalavalasa Co.operative Sugars Limited, Amadalavalasa-532 185, Srikakulam District,

rep., by its Managing Director Mr.S.L.Satyanarayana

**..... PETITIONER**

AND

1 The Commercial Tax Officer, Rajam, Srikakulam District.
2 The Appellate Deputy Commissioner (CT), Visakhapatnam.
3 The Additional Commissioner (CT) Legal (FAC), Andhra Pradesh, Nampally, Hyderabad.

**.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of certiorari or any other appropriate writ or order or direction quashing the order of 3rd respondent in CCT'S Ref.No.LV(3)/2728/2004 dated 15-10-2004 and consequently direct the 1st respondent not to take any coercive steps for recovery of the disputed tax of Rs.11,32,760/- for the assessment year 2000-01 under APGST Act pending disposal of the appeal before the 2nd respondent and

pass

**Counsel for the Petitioner: MR.S.DWARAKANATH**

**Counsel for the Respondent Nos.1 to 3: SPECIAL GP FOR COMMERCIAL TAXES.**

## The Court, at the stage of admission, made the following:

Oral Order: (Per: The Hon'ble Mr. Justice Bilal Nazki)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending appeal, application for stay was dismissed by the competent authority. We have gone through the record and heard learned Counsel for the parties. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of eight weeks. For eight weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within eight weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

_____

BILAL NAZKI, J

_____

S. ANANDA REDDY, J

Dt. 09-11-2004

Pvks/*

Nb: Furnish operative portion by wire at party's costs.

B/o pvks/*

To

1 The Commercial Tax Officer, Rajam, Srikakulam District.
2 The Appellate Deputy Commissioner (CT), Visakhapatnam.
3 The Additional Commissioner (CT) Legal (FAC), Andhra Pradesh, Nampally, Hyderabad.

4.2CCs to the Special Government Pleader for Commercial Taxes, A.P. High Court Buildings, Hyderabad (OUT).

5.2CD copies